

House Amendment 8578

PAG LIN

1 1 Amend the amendment, H=8566, to House File 2794, as
1 2 follows:
1 3 #1. Page 10, by striking lines 43 through 47 and
1 4 inserting the following: <development expenses. In
~~1 5 determining the amount of early childhood development~~
~~1 6 expenses, such expenses paid during November and~~
~~1 7 December of the previous tax year shall be considered~~
~~1 8 paid in the tax year for which the tax credit is~~
~~1 9 claimed. This credit is>.~~
1 10 #2. Page 11, by inserting after line 6 the
1 11 following:
1 12 <Sec. _____. Section 422.12C, subsection 2,
1 13 paragraph b, Code Supplement 2005, is amended by
1 14 striking the paragraph.>
1 15 #3. Page 24, by inserting after line 31 the
1 16 following:
1 17 <_____. The sections of this division of this Act
1 18 amending section 422.12C, subsection 2, apply
1 19 retroactively to January 1, 2006, for tax years
1 20 beginning on or after that date.>
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1 25 HF 2794.205 81
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